

WILMERHALE

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**Via ECF and Hand Delivery**

June 29, 2020

Honorable Lewis A. Kaplan,  
United States District Judge  
Daniel Patrick Moynihan  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

Re: *In re Customs and Tax Administration of The Kingdom of Denmark (Skatteforvaltningen)*  
*Tax Refund Scheme Litigation*, No. 18-md-02865

Dear Judge Kaplan:

The purpose of this letter is to inform you that we filed answers, affirmative defenses, and counterclaims with a jury demand (the “Answers”) today on behalf of Defendants Richard Markowitz, Jocelyn Markowitz, Avanix Management LLC Roth 401(K) Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, RJM Capital Pension Plan, RJM Capital Pension Plan Trust, Routt Capital Pension Plan, Avanix Management LLC, Cavus Systems LLC, Hadron Industries LLC, and Routt Capital Trust in the respective dockets for each of the actions to which they relate. The Answers, which are also attached as exhibits to this letter, are listed below:

1. Answer to the Amended Complaint by Richard Markowitz and Avanix Management LLC Roth 401(K) Plan, *Skatteforvaltningen v. Avanix Management LLC Roth 401K Plan et al.*, Docket No. 19-cv-01867;
2. Answer to the Amended Complaint by Richard Markowitz and Batavia Capital Pension Plan, *Skatteforvaltningen v. Batavia Capital Pension Plan et al.*, Docket No. 19-cv-01895;
3. Answer to the Amended Complaint by Jocelyn Markowitz and Calypso Investments Pension Plan, *Skatteforvaltningen v. Calypso Investments Pension Plan et al.*, Docket No. 19-cv-01904;

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4. Answer to the Amended Complaint by Richard Markowitz and Cavus Systems LLC Roth 401(K) Plan, *Skatteforvaltningen v. Cavus Systems LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01869;
5. Answer to the Amended Complaint by Richard Markowitz and Hadron Industries LLC Roth 401(K) Plan, *Skatteforvaltningen v. Hadron Industries LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01868;
6. Answer to the Amended Complaint by Richard Markowitz, *Skatteforvaltningen v. Michelle Investments Pension Plan et al.*, Docket No. 19-cv-01906;
7. Answer to the Amended Complaint by Richard Markowitz, *Skatteforvaltningen v. Remece Investments LLC Pension Plan et al.*, Docket No. 19-cv-01911;
8. Answer to the Amended Complaint by Richard Markowitz and RJM Capital Pension Plan, *Skatteforvaltningen v. RJM Capital Pension Plan et al.*, Docket No. 19-cv-01898;
9. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Pension Plan, *Skatteforvaltningen v. Routt Capital Pension Plan et al.*, Docket No. 19-cv-01896;
10. Answer to the Amended Complaint by Richard Markowitz, *Skatteforvaltningen v. Xiphias LLC Pension Plan et al.*, Docket No. 19-cv-01924;
11. Answer to the Amended Complaint by Richard Markowitz and Avanix Management LLC, *Skatteforvaltningen v. Albedo Management LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01785;
12. Answer to the Amended Complaint by Richard Markowitz and Cavus Systems LLC, *Skatteforvaltningen v. Ballast Ventures LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01781;
13. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01783;
14. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01922;
15. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. Eclouge Industry LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01870;

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16. Answer to the Amended Complaint by Richard Markowitz and Hadron Industries LLC, *Skatteforvaltningen v. Fairlie Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01791;
17. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01792;
18. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. Green Scale Management LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01926;
19. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. Keystone Technologies LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01929;
20. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. Loggerhead Services LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01806;
21. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. PAB Facilities Global LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01808;
22. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01812;
23. Answer to the Amended Complaint by Richard Markowitz and Routt Capital Trust, *Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01815;
24. Answer to the Amended Complaint by Richard Markowitz, *Skatteforvaltningen v. Raubritter LLC Pension Plan et al.*, Docket No. 18-cv-04833.

Please be advised that a courtesy copy of this letter and each of the filed Answers as set forth above will also be delivered to Chambers.

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Respectfully submitted,

/s/ Michael G. Bongiorno  
Michael G. Bongiorno

*Counsel for Defendants Richard Markowitz,  
Jocelyn Markowitz, Avanix Management LLC  
Roth 401(K) Plan, Batavia Capital Pension  
Plan, Calypso Investments Pension Plan,  
Cavus Systems LLC Roth 401(K) Plan,  
Hadron Industries LLC Roth 401(K) Plan,  
RJM Capital Pension Plan, RJM Capital  
Pension Plan Trust, Routt Capital  
Pension Plan, Avanix Management LLC,  
Cavus Systems LLC, Hadron Industries LLC,  
and Routt Capital Trust*

cc: Plaintiff's Counsel via ECF